

PG DEPARTMENT OF COMMERCE

Program Outcomes – B.COM-BBA

PO1.Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2.Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. Citizenship ethics, and sustainability: Demonstrate empathetic social concern and equity centered national development. Guided by ethics. Promoting social, economic and environment sustainability.

PO4: Use of computer skills: Use the knowledge of computers and information technology for data acquisition and data analysis in experimental investigations and in communication.

PO5. Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

B. Com Finance

Programme Specific Outcomes

PSO1 - Understand the basic concepts of the commerce, management, accounting and economics.

PSO2 - Students can also get the practical skills to work as accountant, audit assistant, tax consultant, computer operator as well as other financial supporting services.

PSO3 - Students will be able to do their higher education and can make research in the field of finance and commerce.

PSO4 - Students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.

PSO5 – Students are able to play roles of businessmen, entrepreneurs, managers, consultants which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

Semester 1

BCMIB01- Business Management

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|-------------------------------------------------------------------|
| CO1: Describe the major concepts of business management. |
| CO2: Analyze the relevance of current management functions. |
| CO3: Identify the importance of Business Ethics. |
| CO4: Recognize the importance of Corporate Social Responsibility. |
| CO5: Apply managerial concepts in actual business perspectives. |

BCM1C01 - Managerial Economics

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1: Comprehend the basic principles of micro and macroeconomics for applying firm theory in managerial decision-making. |
| CO2: Comprehend the basic principles of micro and macroeconomics for applying market theory in managerial decision-making. |
| CO3: Comprehend the basic principles of micro and macroeconomics for applying macro environment aspects in managerial decision-making. |
| CO4: Identify the influence of economic conditions on business performance and evaluate, integrate, and apply suitable economic theory to business performance. |
| CO5: Understand the structure and direction of India's foreign trade, exchange rate policy, intellectual property rights, foreign capital, establishment of MNCs in India, and an overview of the Kerala economy. |

Semester II

BCM2B02 – Financial Accounting

CO1: Describe, list, and write the basic aspects of single-entry system.

CO2: Outline and re-state the accounting rules and policies for share and debenture issue.

CO3: Compare accounting systems according to single and double entry methods in line with IFRS provisions.

CO4: Illustrate the IFRS system in the preparation and presentation of company financial statements.

CO5: Compare and contrast GAAP and IFRS in the presentation of financial data.

BCM2C02 - Marketing Management

CO1: Explain the philosophy of marketing, analyze market segmentation, evaluate factors influencing consumer behavior, and apply principles of marketing services.

CO2: Analyze product characteristics, assess brand loyalty dynamics, evaluate stages of the product life cycle, and propose innovative marketing strategies for products.

CO3: Compare distribution channels, critique wholesaling methods, analyze logistical operations, and formulate strategies for direct and online marketing.

CO4: Recognize the significance of communication in marketing, evaluate components of the communication mix, and justify their importance in marketing strategies.

CO5: Analyze the factors driving E-Marketing growth, categorize types of E-Marketing, devise E-commerce marketing strategies, and evaluate M-commerce marketing practices.

Semester III

BCM3A11 - Basic Numerical Methods

CO1: Apply the basic principles of equations and expressions in various daily life situations.

CO2: Utilize the concept of matrices and progressions to solve business problems effectively.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills as essential tools in computing.

CO4: Implement algebraic formulas and numerical techniques to calculate interest and earnings accurately.

CO5: Apply numeracy skills and statistical tools of analysis to make inferences in real-life situations.

BCM3A12 - Professional Business Skills

CO1: Demonstrate the characteristics and qualities of excellent professionals and develop the necessary professional skills.

CO2: Enhance the quality of learning and teaching by adapting to various learning styles and needs, improving efficiency and effectiveness, and enhancing user-accessibility and time flexibility to engage learners effectively.

CO3: Analyze data to uncover meaning, allowing for informed decision-making based on generated knowledge.

CO4: Implement strategies to protect information and information infrastructure in cyberspace, including preventing and responding to cyber threats, reducing vulnerabilities, and minimizing damage from cyber incidents through institutional structures, people, processes, technology, and collaboration.

CO5: Understand and apply digital marketing strategies, including web analytics, social media tools, search engine marketing, search engine optimization, mobile marketing, email marketing, Pay per click, digital display marketing, and content marketing.

BCM3B03 - Business Regulations

CO1: Understand the Basic Legal Concepts and the Indian Legal Environment relevant to conducting business.

CO2: Expose students to and facilitate the acquisition of basic knowledge about the Business Regulatory framework in India, including special contracts.

CO3: Familiarize students with statutes related to contract law, the Sale of Goods Act, and other relevant legal matters.

CO4: Enable students to comprehend the Consumer Protection Act and identify various redressal agencies available to consumers.

CO5: Gain an understanding of the Limited Liability Partnership Act, including its features, requirements for incorporation, and limitations.

BCM3 BO4 - Corporate Accounting

CO1: Understand the conceptual knowledge of corporate accounting fundamentals and techniques for preparing financial statements.

CO2: Demonstrate knowledge and understanding of the redemption of debentures, preference shares, and the buyback of shares.

CO3: Analyze and comprehend advanced issues in accounting for assets, liabilities, and owner's equity.

CO4: Apply skills in preparing accounts and financial statements for corporate undertakings.

CO5: Apply different accounting standards in financial reporting to understand their practical applications.

BCM3C03 - Human Resources Management

CO1: Explain the significance of human resources and their effective management in organizations.

CO2: Develop the ability to plan human resources and implement techniques for job design.

CO3: Demonstrate competency in recruiting and training employees.

CO4: Demonstrate competency in appraising employee performance.

CO5: Develop the ability to design rational compensation and salary administration systems, handle employee issues, and evaluate new trends in HRM.

SEMESTER IV

BCM4A13 - Entrepreneurship Development

CO1: Understand the basic concepts of entrepreneurship.

CO2: Evaluate institutional support and incentives provided to entrepreneurs across different avenues.

CO3: Classify and differentiate Micro, Small, and Medium Enterprises based on their characteristics.

CO4: Apply the procedural steps involved in setting up an industrial unit.

CO5: Generate project reports by integrating relevant knowledge and concepts.

BCM4A14 Banking and Insurance

CO1: Recognize the basic concepts of banking.

CO2: Compare and contrast various banking instruments.

CO3: Analyze electronic banking systems and their functions.

CO4: Describe the fundamentals of insurance.

CO5: Evaluate major insurance policies and their significance.

BCM4B05 - Cost Accounting

CO1: Understand and apply basic cost accounting methods in real-life scenarios.

CO2: Grasp the concept of costing and its application in solving business problems.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills as essential components of cost accounting.

CO4: Utilize various costing methods including Job costing, Unit Costing, and Contract costing.

CO5: Effectively apply cost accounting skills and tools to analyze situations and draw meaningful conclusions in practical life.

BCM4B06 – Corporate Regulations

CO1: Identify and explain the provisions of the Companies Act 2013.

CO2: Demonstrate comprehension of the fundamental concepts pertaining to company formation.

CO3: Understand the concept of shares and the formalities involved in their issuance.

CO4: Comprehend the principles and practices related to company management.

CO5: Familiarize with the various types of company meetings, procedures, formalities, and consequences associated with company winding-up.

BCM4CO4 - Quantitative Techniques for Business

CO1: Apply quantitative techniques for business decision-making.

CO2: Utilize statistical tools to draw meaningful inferences in various life situations.

CO3: Apply probability theory to solve business problems effectively.

CO4: Analyze data in diverse situations.

CO5: Develop and implement mathematical models, theories, and hypotheses relevant to various phenomena.

Semester V

BCM5B07 – Accounting for Management

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| CO1: Apply management accounting concepts and tools effectively. |
| CO2: Evaluate financial statements through inter-firm and inter-period comparisons. |
| CO3: Analyze financial statements proficiently using diverse ratios. |
| CO4: Generate Fund Flow Statements and Cash Flow Statements accurately. |
| CO5: Utilize Marginal Costing principles adeptly in business decision making. |

BCM5B08 - Business Research Methods

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| CO1: Recognize the significance of research in business contexts. |
| CO2: Comprehend the sequential steps comprising the research process. |
| CO3: Acquire skills for data collection in research. |
| CO4: Develop proficiency in analyzing collected data. |
| CO5: Cultivate confidence in conducting future research endeavors. |

BCM5 B09 - Income Tax Law and Accounts

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|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1: Understand the fundamental concepts of income tax. |
| CO2: Apply principles to determine the residential status of individuals. |
| CO3: Analyze provisions concerning exempted incomes. |
| CO4: Calculate income components including Salary, House Property, Business or Profession, Capital Gain, and Other Sources. |
| CO5: Evaluate deductions applicable to various income sources such as Salary, House Property, Business and Profession, Capital Gain, and Other Sources. |

BCM5B10- Financial Markets and Services

CO1: Demonstrate comprehension of the structure, organization, and functionality of the financial system in India.

CO2: Classify and analyze the components of the money market, along with the various instruments utilized in the market.

CO3: Evaluate the capital markets, including the new issue markets, stock exchanges, market intermediaries, and trading methods employed.

CO4: Assess the significance of financial institutions and distinguish between different types of financial institutions.

CO5: Analyze the roles and functions of the Reserve Bank of India (RBI) and the Securities and Exchange Board of India (SEBI) within the Indian financial system.

BCM5 B11 Financial Management

CO1: Recognize and recall basic concepts, tools, and practices of Financial Management.

CO2: Understand and explain various decisions and processes involved in Financial Management.

CO3: Analyze and evaluate certain Analytical Techniques and apply them in Investment and financial decision making.

CO4: Evaluate and analyze the relevance of dividend policy, factors influencing dividend policy decision, and theories of dividend policy, and apply these theories in financial decision making.

CO5: Recognize the importance of Working Capital Management, identify factors influencing Working Capital Management, and estimate the Working Capital Requirement.

SEMESTER VI

BCM6 B12 - Income Tax and GST

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| CO1: Apply knowledge to gather information for computing total income and tax liabilities, including relevant deductions. |
| CO2: Analyze theoretical concepts of income tax authorities and apply practical skills in filling out tax forms. |
| CO3: Understand basic concepts, definitions, and terminology related to Goods and Services Tax (GST). |
| CO4: Evaluate the contents and structure of various GST documents such as tax invoices, bills of supply, debit notes, credit notes, and comprehend the registration procedure under GST. |
| CO5: Calculate the amounts of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), and Integrated Goods and Services Tax (IGST) considering applicable input tax credit, and analyze consequences such as penalties for non-compliance with filing requirements. |

BCM6B13 - Auditing and Corporate Governance

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| CO1: Recall and recognize basic concepts about auditing. |
| CO2: Understand and explain major auditing principles and practices. |
| CO3: Apply understanding to comprehend the audit procedure followed in companies. |
| CO4: Recognize and understand basic knowledge about corporate governance. |
| CO5: Analyze and evaluate major corporate governance failures in both global and Indian contexts. |

BCM6B14 - Fundamentals of Investments

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| CO1: Recognize and categorize different investment alternatives available in the market. |
| CO2: Understand and explain fundamental concepts related to stocks. |
| CO3: Analyze and apply portfolio management techniques to maximize returns and minimize risk. |

CO4: Comprehend and explain basic concepts of derivatives.

CO5: Evaluate and discuss the rights, duties, and protections available to stock investors.

BCM6B15 Financial Derivatives

CO1: Recognize and describe financial derivatives and their distinctive features.

CO2: Understand and explain fundamental concepts related to the Indian derivatives market.

CO3: Analyze and differentiate between different types of derivatives contracts.

CO4: Evaluate and comprehend the regulatory framework governing derivatives trading in India.

B.Com Computer Application

PSO1 - Understand the basic concepts of commerce, management, accounting economics.

PSO2 - Students can also get the practical skills to work as accountant, audit assistant, tax consultant, computer operator as well as other financial supporting services.

PSO3 - Students will be able to do their higher education and can make research in the field of finance and commerce.

PSO4 - Students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.

PSO5 – Students will be able to integrate information technology and application of computers to business and office.

BCMIB01- Business Management

CO1: Describe the major concepts of business management.

CO2: Analyze the relevance of current management functions.

CO3: Identify the importance of Business Ethics.

CO4: Recognize the importance of Corporate Social Responsibility.

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BCM1C01 - Managerial Economics

CO1: Comprehend the basic principles of micro and macroeconomics for applying firm theory in managerial decision-making.

CO2: Comprehend the basic principles of micro and macroeconomics for applying market theory in managerial decision-making.

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CO4: Identify the influence of economic conditions on business performance and evaluate, integrate, and apply suitable economic theory to business performance.

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Semester II

BCM2B02 – Financial Accounting

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Semester III

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CO4: Implement strategies to protect information and information infrastructure in cyberspace, including preventing and responding to cyber threats, reducing vulnerabilities, and minimizing damage from cyber incidents through institutional structures, people, processes, technology, and collaboration.

CO5: Understand and apply digital marketing strategies, including web analytics, social media tools, search engine marketing, search engine optimization, mobile marketing, email marketing, Pay per click, digital display marketing, and content marketing.

BCM3B03 - Business Regulations

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BCM3 BO4 - Corporate Accounting

CO1: Understand the conceptual knowledge of corporate accounting fundamentals and techniques for preparing financial statements.

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BCM3C03 - Human Resources Management

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CO2: Develop the ability to plan human resources and implement techniques for job design.

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CO5: Develop the ability to design rational compensation and salary administration systems, handle employee issues, and evaluate new trends in HRM.

SEMESTER IV

BCM4A13 - Entrepreneurship Development

CO1: Understand the basic concepts of entrepreneurship.

CO2: Evaluate institutional support and incentives provided to entrepreneurs across different avenues.

CO3: Classify and differentiate Micro, Small, and Medium Enterprises based on their characteristics.

CO4: Apply the procedural steps involved in setting up an industrial unit.

CO5: Generate project reports by integrating relevant knowledge and concepts.

BCM4A14 Banking and Insurance

CO1: Recognize the basic concepts of banking.

CO2: Compare and contrast various banking instruments.

CO3: Analyze electronic banking systems and their functions.

CO4: Describe the fundamentals of insurance.

CO5: Evaluate major insurance policies and their significance.

BCM4B05 COST ACCOUNTING

CO1: Understand and apply basic cost accounting methods in real-life scenarios.

CO2: Grasp the concept of costing and its application in solving business problems.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills as essential components of cost accounting.

CO4: Utilize various costing methods including Job costing, Unit Costing, and Contract costing.

CO5: Effectively apply cost accounting skills and tools to analyze situations and draw meaningful conclusions in practical life.

BCM4B06 – Corporate Regulations

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| CO1: Identify and explain the provisions of the Companies Act 2013. |
| CO2: Demonstrate comprehension of the fundamental concepts pertaining to company formation. |
| CO3: Understand the concept of shares and the formalities involved in their issuance. |
| CO4: Comprehend the principles and practices related to company management. |
| CO5: Familiarize with the various types of company meetings, procedures, formalities, and consequences associated with company winding-up. |

BCM4CO4 - Quantitative Techniques for Business

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| CO1: Apply quantitative techniques for business decision-making. |
| CO2: Utilize statistical tools to draw meaningful inferences in various life situations. |
| CO3: Apply probability theory to solve business problems effectively. |
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| CO5: Develop and implement mathematical models, theories, and hypotheses relevant to various phenomena. |

Semester V

BCM5B07 – Accounting for Management

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| CO1: Apply management accounting concepts and tools effectively. |
| CO2: Evaluate financial statements through inter-firm and inter-period comparisons. |
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| CO4: Generate Fund Flow Statements and Cash Flow Statements accurately. |
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BCM5B08 - Business Research Methods

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| CO1: Recognize the significance of research in business contexts. |
| CO2: Comprehend the sequential steps comprising the research process. |
| CO3: Acquire skills for data collection in research. |
| CO4: Develop proficiency in analyzing collected data. |
| CO5: Cultivate confidence in conducting future research endeavors. |

BCM5 B09 - Income Tax Law and Accounts

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|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1: Understand the fundamental concepts of income tax. |
| CO2: Apply principles to determine the residential status of individuals. |
| CO3: Analyze provisions concerning exempted incomes. |
| CO4: Calculate income components including Salary, House Property, Business or Profession, Capital Gain, and Other Sources. |
| CO5: Evaluate deductions applicable to various income sources such as Salary, House Property, Business and Profession, Capital Gain, and Other Sources. |

BCM5B10 - Computer Applications in Business

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| CO1: Obtain foundational knowledge of computer systems and their practical applications. |
| CO2: Demonstrate comprehension of computer networking theories and their broader implications. |
| CO3: Apply HTML for website design, demonstrating practical familiarity with the language. |
| CO4: Understand the landscape of E-commerce trading platforms and digital payment systems. |
| CO5: Analyze concepts related to online security, computer viruses, cyber-attacks, and the IT Act. |

BC5B11 - Business Information System

CO1: Demonstrate comprehension of fundamental concepts in Information Technology.

CO2: Classify different types of Management Information Systems (MIS).

CO3: Explain the basic principles and functionalities of Database Management Systems (DBMS).

CO4: Evaluate the significance of Enterprise Resource Planning (ERP) in business contexts.

CO5: Analyze the objectives and benefits of Business Process Reengineering (BPR) initiatives.

SEMESTER VI

BCM6 B12 - Income Tax and GST

CO1: Apply knowledge to gather information for computing total income and tax liabilities, including relevant deductions.

CO2: Analyze theoretical concepts of income tax authorities and apply practical skills in filling out tax forms.

CO3: Understand basic concepts, definitions, and terminology related to Goods and Services Tax (GST).

CO4: Evaluate the contents and structure of various GST documents such as tax invoices, bills of supply, debit notes, credit notes, and comprehend the registration procedure under GST.

CO5: Calculate the amounts of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), and Integrated Goods and Services Tax (IGST) considering applicable input tax credit, and analyze consequences such as penalties for non-compliance with filing requirements.

BCM6B13 - Auditing and Corporate Governance

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|---------------------------------------------------------------------------------------|
| CO1: Recall basic concepts related to auditing. |
| CO2: Explain major auditing principles and practices. |
| CO3: Apply understanding of audit procedures used in companies. |
| CO4: Analyze basic concepts of corporate governance. |
| CO5: Evaluate major corporate governance failures globally and in the Indian context. |

BCM6B14 - Office Automation Tools

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| CO1: Demonstrate advanced knowledge in MS Word for professional word processing tasks. |
| CO2: Apply advanced techniques in MS Excel for data processing in professional scenarios. |
| CO3: Utilize MS PowerPoint effectively for professional presentations. |
| CO4: Analyze the history, evolution, and milestones of the internet in India. |
| CO5: Evaluate various computing skills, internet domains, hosting, and other internet environment specifications. |

BC6B15: Computerized Accounting with Tally

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| CO1: Demonstrate comprehension of the basic principles of Accounting. |
| CO2: Classify and differentiate the elements of Tally software. |
| CO3: Analyze GST terminologies and integrate them into transactions. |
| CO4: Evaluate and utilize the various reports that can be generated and printed using Tally software. |
| CO5: Assess the technological advantages offered by Tally software. |

B. Com Cooperation

Programme Specific Outcomes

PSO1 - Understand the basic concepts of the commerce, management, accounting and economics.

PSO2 - Students can also get the practical skills to work as accountant, audit assistant, tax consultant, computer operator as well as other financial supporting services.

PSO3 - Students will be able to do their higher education and can make research in the field of finance and commerce.

PSO4 - Students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.

PSO5 – Students will be able to ingest innovative and creative thinking to ensure professionalism for supporting the cooperative movement.

Semester 1

BCMIB01- Business Management

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|-------------------------------------------------------------------|
| CO1: Describe the major concepts of business management. |
| CO2: Analyze the relevance of current management functions. |
| CO3: Identify the importance of Business Ethics. |
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BCM1C01 - Managerial Economics

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| CO1: Comprehend the basic principles of micro and macroeconomics for applying firm theory in managerial decision-making. |
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CO4: Identify the influence of economic conditions on business performance and evaluate, integrate, and apply suitable economic theory to business performance.

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Semester II

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CO1: Describe, list, and write the basic aspects of single-entry system.

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CO5: Gain an understanding of the Limited Liability Partnership Act, including its features, requirements for incorporation, and limitations.

BCM3 BO4 - Corporate Accounting

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CO2: Demonstrate knowledge and understanding of the redemption of debentures, preference shares, and the buyback of shares.

CO3: Analyze and comprehend advanced issues in accounting for assets, liabilities, and owner's equity.

CO4: Apply skills in preparing accounts and financial statements for corporate undertakings.

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SEMESTER IV

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BCM4A14 Banking and Insurance

CO1: Recognize the basic concepts of banking.

CO2: Compare and contrast various banking instruments.

CO3: Analyze electronic banking systems and their functions.

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

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CO4: Describe the fundamentals of insurance.

CO5: Evaluate emajor insurance policies and their significance.

BCM4B05 COST ACCOUNTING

CO1: Understand and apply basic cost accounting methods in real-life scenarios.

CO2: Grasp the concept of costing and its application in solving business problems.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills as essential components of cost accounting.

CO4: Utilize various costing methods including Job costing, Unit Costing, and Contract costing.

CO5: Effectively apply cost accounting skills and tools to analyze situations and draw meaningful conclusions in practical life.

BCM4B06 – Corporate Regulations

CO1: Identify and explain the provisions of the Companies Act 2013.

CO2: Demonstrate comprehension of the fundamental concepts pertaining to company formation.

CO3: Understand the concept of shares and the formalities involved in their issuance.

CO4: Comprehend the principles and practices related to company management.

CO5: Familiarize with the various types of company meetings, procedures, formalities, and consequences associated with company winding-up.

BCM4CO4 - Quantitative Techniques for Business

CO1: Apply quantitative techniques for business decision-making.

CO2: Utilize statistical tools to draw meaningful inferences in various life situations.

CO3: Apply probability theory to solve business problems effectively.

CO4: Analyze data in diverse situations.

CO5: Develop and implement mathematical models, theories, and hypotheses relevant to various phenomena.

Semester V

BCM5B07 – Accounting for Management

CO1: Apply management accounting concepts and tools effectively.

CO2: Evaluate financial statements through inter-firm and inter-period comparisons.

CO3: Analyze financial statements proficiently using diverse ratios.

CO4: Generate Fund Flow Statements and Cash Flow Statements accurately.

CO5: Utilize Marginal Costing principles adeptly in business decision making.

BCM5B08 - Business Research Methods

CO1: Recognize the significance of research in business contexts.

CO2: Comprehend the sequential steps comprising the research process.

CO3: Acquire skills for data collection in research.

CO4: Develop proficiency in analyzing collected data.

CO5: Cultivate confidence in conducting future research endeavors.

BCM5 B09 - Income Tax Law and Accounts

CO1: Understand the fundamental concepts of income tax.

CO2: Apply principles to determine the residential status of individuals.

CO3: Analyze provisions concerning exempted incomes.

CO4: Calculate income components including Salary, House Property, Business or Profession, Capital Gain, and Other Sources.

CO5: Evaluate deductions applicable to various income sources such as Salary, House Property, Business and Profession, Capital Gain, and Other Sources.

BCM5B10 - Co-Operative Theory and Practice



CO1: Demonstrate comprehension of the conceptual framework and theoretical underpinnings of cooperation.

CO2: Classify the significant types of cooperatives based on acquired knowledge.

CO3: Evaluate the role of NABARD within the cooperative movement, integrating understanding of its functions.

CO4: Apply cooperative principles to various scenarios, demonstrating understanding and practical application.

CO5: Evaluate the significance of cooperative types and cooperative credit in the context of Indian economic frameworks.

BCM5B11: Legal Environment for Co-Operatives

CO1: Analyze the legal framework governing cooperatives in India and Kerala through comprehension.

CO2: Apply knowledge to identify the procedural requirements for cooperative registration and administrative structures.

CO3: Interpret banking regulations relevant to cooperative banks, demonstrating understanding.

CO4: Assess the socioeconomic importance of cooperatives in fostering economic development.

CO5: Evaluate the influence of cooperative laws on cooperative management, integrating understanding of their impact.

Semester VI

BCM6 B12 - Income Tax and GST

CO1: Gather information on total income computation, tax liabilities computation, relevant deductions, and tax regulations.

CO2: Understand income tax authorities theoretically and apply practical knowledge in filling out tax forms.

CO3: Comprehend basic concepts, definitions, and terms related to Goods and Service Tax (GST).

CO4: Understand the contents, structure, and procedures of various GST documents like tax invoices, bills of supply, debit notes, credit notes, and registration processes.

CO5: Calculate CGST, SGST, and IGST amounts considering input tax credit, and comprehend offenses and penalties related to non-filing of documents.

BCM6B13 - Auditing and Corporate Governance

Course Outcomes

CO1: Acquire basic concepts about auditing.

CO2: Understand major auditing principles and practices.

CO3: Comprehend the audit procedures followed in companies.

CO4: Gain basic knowledge about corporate governance.

CO5: Learn about major corporate governance failures in global and Indian contexts.

BCM6B14 - International Co-Operative Movement

Course Outcomes

CO1: Understand and list the Co-operative Movement in Foreign Countries.

CO2: Describe Co-operative Employment in Africa.

CO3: Outline the International Co-operative Alliance and its various agencies.

CO4: Illustrate the Role of International Organizations in the Development of Co-operative Movement.

CO5: Describe and compare Inter-Cooperative Relations.

BCM6B15 - Co-Operative Management and Administration

Course Outcomes

CO1: Understand and list the Management of Societies.

CO2: Describe the Role of Management in the Development of Co-operative Organizations.

CO3: Outline Co-operative Leadership and its importance.

CO4: Illustrate Co-operative Accounting.

CO5: Describe and compare Co-operative Audit and its differentiation.

Bachelor of Business Administration

Programme Specific Outcome

PSO1 - Understand the basic concepts of commerce, management, accounting and economics.

PSO2 - Students acquire practical skills to work as accountant, audit assistant, tax consultant, computer operator as well as other financial supporting services.

PSO3 - Students will be able to do their higher education and can make research in the field of finance and commerce

PSO4 - Students will be able to acquire knowledge and develop skills in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.

PSO5 – Students will be empowered with entrepreneurial skills for career development and future prospects.

Semester I

BBA1C01 Managerial Economics

Course Outcomes

CO1: Acquire knowledge of relevant economic concepts for managerial decisions.

CO2: Design competition strategies based on product nature and market structures.

CO3: Make optimal business decisions by integrating economic concepts.

CO4: Identify economic conditions' influence on business performance and apply suitable economic theory.

CO5: Learn about business cycles, their impact on the economy, and business and economic forecasting.

BBA1B01 Management Theory and Practices

Course Outcomes

CO1: Understand different schools of management thought.

CO2: Apply planning and organizing concepts for effective management.

CO3: Analyze staffing and controlling concepts for effective management.

CO4: Apply modern management practices in business.

CO5: Analyze ethically and socially responsible behavior in management.

Semester II

BBA2B02 Financial Accounting

Course Outcomes

CO1: Discuss and apply fundamental accounting concepts, principles, and conventions.

CO2: Record basic accounting transactions and prepare annual financial statements for sole proprietorship businesses.

CO3: Record accounting transactions for hire purchase, installment systems, and branches.

CO4: Understand the preparation and presentation of branch accounts for companies.

CO5: Outline and restate accounting rules and policies for share and debenture issuance.

BBA2B03 Marketing Management

Course Outcomes

CO1: Comprehend the evolution of marketing, role of marketing, marketing mix, and MIS.

CO2: Understand consumer behavior, buying process, marketing segmentation, product positioning, and targeting.

CO3: Comprehend product types, pricing, and pricing strategies.

CO4: Identify the importance of communication in marketing, communication mix, legal and ethical aspects of advertising.

CO5: Understand distribution channels, intermediaries' roles, and retail formats.

Semester III

BBA3A11 Basic Numerical Methods

Course Outcomes

CO1: Apply basic principles of equations and expressions in daily life situations.

CO2: Apply matrices and progressions concepts for business problems.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills.

CO4: Identify algebraic formulas and numerical techniques for financial mathematics application in business.

CO5: Utilize numeracy skills and statistical tools for analysis in various life situations.

BBA3A12 Professional Business Skills

Course Outcomes

CO1: Develop characteristics and quality of excellent professionals and build necessary professional skills.

CO2: Enhance learning and teaching quality, adapting to diverse learning styles and needs, improving efficiency, effectiveness, user accessibility, and time flexibility.

CO3: Uncover meaning in data for informed decision-making.

CO4: Learn to protect information and information infrastructure in cyberspace, prevent/respond to cyber threats, reduce vulnerabilities, and minimize damage from cyber incidents.

CO5: Gain a general understanding of digital marketing platforms, including web analytics, social media tools, search engine marketing, search engine optimization, mobile marketing, email marketing, Pay per click, digital display marketing, and content marketing.

BBA3BO4 Corporate Accounting

Course Outcomes

CO1: Acquire conceptual knowledge of precautions and methods in financial reporting for corporate accounts.

CO2: Understand and apply fundamental Indian IFRS on inventories, PPE, provisions, income tax, borrowing costs, and intangible assets.

CO3: Gain comprehensive understanding in accounting transactions regarding redemption of preference shares and debentures.

CO4: Develop skills in preparing annual financial statements for corporate entities per the provisions of Companies Act, 2013.

CO5: Compute accounting ratios and interpret them for effective evaluation of companies.

BBA3B05 Financial Management

Course Outcomes

CO1: Comprehend basic concepts, tools, and practices of financial management.

CO2: Develop skills for effective financial, investment, and dividend decision-making.

CO3: Analyze capital structure concepts and theories in financial decision-making.

CO4: Analyze the importance of working capital management, factors influencing it, and estimate working capital requirements.

CO5: Comprehend the relevance of dividend policy, factors influencing it, theories, and apply them in financial decision-making.

BBA3CO2 Business Regulations

Course Outcomes

CO1: Understand basic legal concepts and the Indian legal environment for business.

CO2: Acquire knowledge about the business regulatory framework of India and special contracts.

CO3: Familiarize with statutes concerning contract acts, sale of good acts, and related matters.

CO4: Understand the Consumer Protection Act and various redressal agencies for consumers.

CO5: Understand competition and information laws, penalties, and the right to information.

Semester IV

BBA4A13 Entrepreneurship Development

Course Outcomes

CO1: Understand basic concepts of entrepreneurship.

CO2: Gain knowledge about institutional support and incentives for entrepreneurs.

CO3: Learn about Micro, Small, and Medium Enterprises.

CO4: Understand the procedure involved in setting up an industrial unit.

CO5: Acquire skills for creating project reports.

BBA4A14 Banking and Insurance

Course Outcomes

CO1: Understand basic concepts about banking.

CO2: Apply various instruments in banking.

CO3: Understand electronic banking.

CO4: Gain basic knowledge about insurance.

CO5: Analyze major insurance policies.

BBA4C03 Corporate Regulations

Course Outcomes

CO1: Understand the Companies Act 2013.

CO2: Comprehend basic concepts relating to the formation of companies.

CO3: Understand the concept of shares and formalities of share issuance.

CO4: Understand company management.

CO5: Understand types of company meetings, procedures, and consequences of winding up.

BBA4CO4 Quantitative Techniques for Business

Course Outcomes

CO1: Understand various concepts of QT.

CO2: Develop skills to analyze and apply QT in decision-making.

CO3: Develop and implement statistical tools for analysis.

CO4: Apply probability theory in business problems.

CO5: Analyze data in different situations.

BBA4BO6 Cost & Management Accounting

Course Outcomes

CO1: Comprehend basic cost accounting methods and apply them in daily situations.

CO2: Understand costing concepts for business applications.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills in cost and management accounting.

CO4: Use different methods for overhead apportionment.

CO5: Utilize cost accounting tools for analysis in various situations.

BBA5B07 Human Resources Management

Course Outcomes

CO1: Develop insights on various concepts and functions of Human Resource Management.

CO2: Plan human resources and implement job design techniques.

CO3: Recruit and train employees effectively.

CO4: Appraise employee performance competently.

CO5: Familiarize with recent trends in Human Resource Management and gain conceptual understanding of HR practices in organizations.

BBA5 B08 Business Research Methods

Course Outcomes

CO1: Understand the importance of research in business situations.

CO2: Understand the steps involved in the research process.

CO3: Gain knowledge for data collection.

CO4: Gain knowledge for data analysis.

CO5: Gain confidence in conducting future research.

BBA5B09 Operations Management

Course Outcomes

CO1: Understand different concepts of Operations Management.

CO2: Make operational level plans in industries.

CO3: Study maintenance and various work measurement techniques.

CO4: Understand material requirement planning, inventory models, and EOQ.

CO5: Learn quality planning and various tools for analysis.

BBA 5B10 Consumer Behaviour

Course Outcomes

CO1: Understand the consumer decision-making process.

CO2: Recognize the role of information collection in consumer decision-making.

CO3: Understand the influence of attitude and perception on consumer behavior.

CO4: Recognize the importance of consumer satisfaction for organizational success.

CO5: Understand cultural variations in consumer buying behavior in local, national, and international markets.

BBA 5B11 Product and Brand Management

Course Outcomes

CO1: Apply concepts for developing effective advertising programs and new products.

CO2: Understand information collection for new product development.

CO3: Understand the influence of packaging and labeling on consumer perception.

CO4: Recognize the importance of branding in product sales.

CO5: Understand the concept of brand loyalty in contemporary marketing.

SEMESTER VI

BBA6B13 Management Science

Course Outcomes

CO1: Learn different OR techniques useful in managerial decisions.

CO2: Formulate mathematical models for Linear Programming Problems (LPP) and various applications.

CO3: Acquire knowledge about Network Analysis and its managerial applications.

CO4: Make decisions under uncertainty and risk.

CO5: Analyze solutions for Transportation Problems.

BBA6B16 Supply Chain and Logistics Management

Course Outcomes

CO1: Understand fundamental principles and concepts in supply chain management.

CO2: Assess and manage the efficiency of supply chains.

CO3: Understand logistics' foundational role in transportation and warehouse operations.

CO4: Align supply chains with corporate objectives and strategies.

CO5: Analyze and improve supply chain processes for continuous improvement.

BBA6B15 Advertising and Sales Promotion

Course Outcomes

CO1: Understand the advertisement process.

CO2: Develop effective advertisement copies.

CO3: Examine various sales promotion strategies.

CO4: Understand sales promotion strategies for traders and consumers.

CO5: Understand sales promotion planning and control.

BBA6B12 Organizational Behavior

Course Outcomes

CO1: Comprehend basic assumptions of Organizational Behavior, major disciplines, and their contributions.

CO2: Understand factors affecting individual behavior, personality, perception, and learning theories.

CO3: Understand groups, group dynamics, types of groups, and teams.

CO4: Identify motivation theories and leadership styles.

CO5: Learn stress management, types of conflicts, and organizational development.

BBA6B14 Project Management

Course Outcomes

CO1: Understand different concepts of managing a project.

CO2: Analyze the viability of a project.

CO3: Gain an understanding of project financing.

M.Com Finance

Program Outcomes

PO1. Advanced Problem-Solving Skills: Graduates will demonstrate the ability to identify, analyze, and solve complex, real-world problems within their field of study, applying innovative and evidence-based solutions.

PO2. Mastery of Advanced Research Methods: Graduates will master advanced research methodologies, including the design, execution, and dissemination of original research, contributing to the body of knowledge in their discipline.

PO3. Professional Development and Career Readiness: Graduates will be well-prepared for their chosen careers, possessing the necessary skills, knowledge, and experience to excel in their professional roles or pursue further advanced studies.

PO4. Leadership and Collaborative Abilities: Graduates will exhibit leadership qualities and the ability to work collaboratively in diverse teams, recognizing the value of teamwork, and contributing effectively to the achievement of common goals.

PO5. Community Engagement and Service: Graduates will engage in community service and outreach, applying their expertise to address societal issues and contribute to the betterment of the community and beyond.

Programme specific Outcomes – M. Com

PSO1. To acquaint a student with conventional as well as contemporary areas in discipline of commerce.

PSO2. To provide in-depth understanding of all core areas specifically advanced management, security market operations, Business Environment, Research Methodology and Tax planning.

PSO3. To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management of a business.

PSO4. The candidate can acquire the qualification of NET/JRF and do M.Phil/Ph.D. and can become Assistant Professor in Govt. College/ Govt. Aided Colleges/Self Financing Colleges or Universities.

PSO5. Can commence Business Incubation centers and can develop new platforms to connect the entrepreneurs and the general public.

MCM1C01: Business Environment and Policy

Course Outcomes

CO1: Understand the components of the business environment and its nature.

CO2: Compare the micro and macro environments and assess their impact on business.

CO3: Analyze government policies and evaluate their effects on business.

CO4: Analyze business operations within the business environment.

CO5: Stay updated on current issues affecting the business world.

MCM1C02: Corporate Governance and Business Ethics

Course Outcomes

CO1: Understand corporate governance principles and communication mechanisms.

CO2: Analyze various legal frameworks and SEBI guidelines related to corporate governance.

CO3: Evaluate the activities of international and national corporate governance committees and IFRS.

CO4: Comprehend the purpose of whistleblowing, board meetings, and director responsibilities.

CO5: Gain deep knowledge of corporate ethics and integrity.

MCM1C03: Quantitative Techniques for Business

Course Outcomes

CO1: Identify business problems suitable for statistical analysis and devise solutions.

CO2: Analyze the theory of probability and its real-life applications.

CO3: Apply parametric and non-parametric testing tools to analyze real-life problems.

CO4: Apply correlation and regression techniques to solve problems in various fields.

CO5: Efficiently analyze and interpret data using statistical tools invaluable in the business world.

MCM1C04: Management Theory and Organizational Behaviour

Course Outcomes

CO1: Explain the importance and role of management in organizations.

CO2: Evaluate aspects related to decision-making and the controlling process.

CO3: Describe theories related to individual behaviour in organizations.

CO4: Analyze the influence of group behavior in organizations.

CO5: Evaluate the effects of process and climate on organizational behaviour.

MCM1C05: Advanced Management Accounting

Course Outcomes

CO1: Differentiate between Management Accounting and Financial Accounting and analyze the role of a Management Accountant.

CO2: Analyze organizational performance and explore new management control horizons.

CO3: Make decisions under risk and uncertainty situations using various evaluation techniques.

CO4: Apply standard costing techniques to control product costs.

CO5: Tackle crucial situations using Marginal Costing Techniques, such as make or buy decisions, shutdown decisions, leasing decisions, pricing decisions, and production mix decisions.

SEMESTER II

MCM2C06: Advanced Corporate Accounting

Course Outcomes

CO1: Acquaint students with consolidation procedures of Holding Companies and its Subsidiary Companies, adhering to important accounting standards of IFRS/Ind. As.3.

CO2: Provide insights into accounting procedures concerning amalgamation in the nature of merger and purchase, and the accounting treatment of company liquidation.

CO3: Understand current tax expenses, calculation, and accounting entries, including Deferred Tax Expense and deferred tax income recognition.

CO4: Comprehend Revenue from contracts with customers under IFRS15/Ind.As115 and revenue recognition models.

CO5: Evaluate Social Responsibility Accounting, Environmental Accounting, Investment Accounting, and Inflation Accounting.

MCM2C07: Advanced Strategic Management

Course Outcomes

CO1: Gain awareness regarding various types of strategies.

CO2: Formulate, implement, and evaluate strategies.

CO3: Explain the dynamic nature of business and the role of strategic management in generating and sustaining competitive advantage.

CO4: Analyze complex management decisions using a range of theoretical tools.

CO5: Identify and evaluate trends in the competitive environment and their impact on enterprises.

MCM2C08: Strategic Cost Accounting

Course Outcomes

CO1: Understand the conceptual knowledge of Cost Accounting and compare it with other branches of accounting.

CO2: Provide students with a basic understanding of different terminologies used in Cost Accounting and different types of costs.

CO3: Understand the treatment regarding the application of process costing and the treatment of Joint products and By-products.

CO4: Understand and evaluate the practical application of Absorption Costing, Throughput Accounting, ABC Analysis, and Transfer Pricing.

CO5: Evaluate the application of Productivity Management.

MCM2C09: International Business

Course Outcomes

CO1: Explain concepts and theories in international business with respect to foreign trade/international business.

CO2: Apply current business phenomena and evaluate the global business environment in terms of economic, social, and legal aspects.

CO3: Analyze the principles of international business and strategies adopted by firms to expand globally.

CO4: Integrate the concept of international economic institutions and integration with the functioning of global trade.

CO5: Understand different Functional strategies adopted in international business.

MCM2C10: Management Science

Course Outcomes

CO1: Understand the concepts of management science.

CO2: Evaluate the application of various tools supporting the decision-making process.

CO3: Apply inventory management and manage the queue system in the service sector.

CO4: Evaluate and create techniques for project planning, scheduling, and controlling.

CO5: Understand knowledge in share analysis and different strategies in game theory.

SEMESTER III

MCM3C11: Financial Management

Course Outcomes

CO1: Gain a clear understanding of the goals and functions of finance and the role of financial managers in an organization.

CO2: Understand various sources of capital and calculate the cost of capital for investment proposals.

CO3: Thorough understanding of working capital management, including cash management, marketable securities, and inventory management.

CO4: Insight into Financial Leverages and Capital structure theories.

CO5: Detailed knowledge in Dividend Decisions and Market value of the Company's Share.

MCM3C12: Income Tax Law, Practice and Tax Planning I

Course Outcomes

CO1: Acquaint with the different heads of income.

CO2: Determine eligible deductions and compute Taxable Income and tax liability of an individual.

CO3: Understand the different types of income tax authorities.

CO4: Understand the payment of advance tax and application of computer in tax management.

CO5: Evaluate the procedure & types of assessment.

MCM3C13: Research Methodology

Course Outcomes

CO1: Understand the importance of research in business situations and the research process.

CO2: Understand the sampling techniques used in research.

CO3: Gain knowledge for collecting data.

CO4: Gain knowledge about various scaling methods.

CO5: Gain knowledge about various statistical methods for data analysis and publication of research papers using statistical software like SPSS.

MCM3E01: Elective I – Investment Management

Course Outcomes

CO1: Understand different investment alternatives in the market.

CO2: Measure risk and return and find the relationship between them.

CO3: Understand fundamental and technical analysis for stock analysis.

CO4: Evaluate Bonds and Equity Stocks.

CO5: Manage and evaluate portfolio performance.

MCM3E02: Elective II - Financial Markets and Institutions

Course Outcomes

CO1: Provide sound information and knowledge of the broad framework of financial markets and institutions.

CO2: Understand the inter-linkages and regulatory framework within the financial system.

CO3: Provide knowledge of various financial instruments in Indian Financial Markets.

CO4: Understand the role of Development financial institutions.

CO5: Knowledge of Foreign capital flows, forms of foreign capital – FDI and FPI – FII.

SEMESTER IV

MCM4C14: Financial Derivatives and Risk Management

Course Outcomes

CO1: Comprehend the basic concepts related to the Indian derivatives market.

CO2: Understand the pricing and valuation of derivatives and the basics of hedging the risk.

CO3: Gain in-depth knowledge about trading strategies in the options market, various positions in options valuation, and valuation of options.

CO4: Understand how options are priced using different models.

CO5: Gain in-depth knowledge about various concepts of SWAPS and valuation and pricing strategies in SWAPS.

MCM4C15: Income Tax – Law, Practice and Tax Planning II

Course Outcomes

CO1: Acquaint with the assessment of firm, AOP & BOI.

CO2: Analyze the assessment of Cooperative societies and Trusts.

CO3: Understand the assessment of Companies.

CO4: Understand tax planning and managerial decisions.

CO5: Evaluate how tax planning is applicable to various circumstances.

MCM4E03: Elective III – International Finance

Course Outcomes

CO1: Understand concepts and theories in international finance with respect to foreign trade.

CO2: Examine the international financial market scenario.

CO3: Familiarize with exchange rate theories.

CO4: Evaluate foreign exchange risk management.

CO5: Understand capital budgeting decisions and working capital management.

MCM4EF04: Advanced Strategic Financial Management

Course Outcomes

CO1: Acquaint with shareholder value creation and company value creation.

CO2: Understand the capital structure of the Company with the dividend policy and value of the firm.

CO3: Determine the Lease financial strategy under Lessee's point of view and Leaser's point of view.

CO4: Understand corporate mergers and their various theories.

CO5: Evaluate takeover strategies of Companies and the procedures to be followed.

